

Highlights

Internal Audit Report to the
Board of Supervisors

Why We Did This Review

Every three years, Arizona courts are required to have an independent Minimum Accounting Standards (MAS) review.

The MAS review is an Agreed-Upon Procedures engagement in which an independent accountant performs standard audit procedures set forth by the Supreme Court of Arizona, Administrative Office of the Courts (AOC).

Minimum accounting standards were developed to standardize accounting practices and procedures, and to assist court personnel in bringing financial operations into compliance with statute and Generally Accepted Accounting Principles (GAAP).

Our review assists the AOC in evaluating each court's compliance with MAS. The AOC is responsible for following up on all audit exceptions.

We conducted this review as part of our FY 2010 Board of Supervisors approved audit plan. Our review was performed in accordance with standards established by the American Institute of Certified Public Accountants.



For more information, please contact
Richard Chard, Deputy County Auditor, at 602-
506-7539 or rchard@mail.maricopa.gov

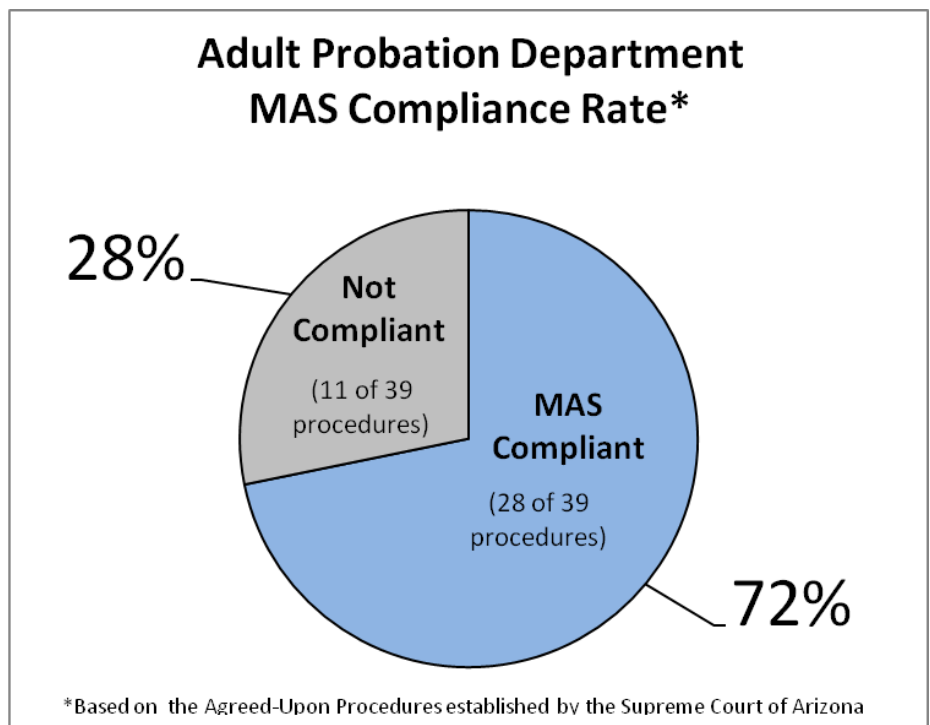
Adult Probation Department

Minimum Accounting Standards (MAS) Agreed-Upon Procedures Review

What We Found

The Adult Probation Department (APD) performs disbursements and case-related cash collections at various locations throughout Maricopa County. Audit work was performed from September through November 2009 at the following locations: Downtown Justice Court Center, Black Canyon, Garfield Probation Service Center, Southport, and Probation Service Center.

Of the 54 procedures set forth by the AOC to determine compliance with MAS, 39 procedures applied to APD operations.



APD was not in full compliance with MAS

Most exceptions were related to cash handling and deposits. For instance, monies were not always recorded upon receipt, deposits were not always timely, and voided receipts did not always reflect the reason for the void. Exceptions of this type increase the risk that errors and/or fraud could occur and go undetected.

We appreciate the excellent cooperation received from Adult Probation management and staff while conducting this review. For a complete copy of the MAS report, contact our office.